

## NRA HONORARIUM DOCUMENTS REQUIRED

<b>NRA Independent Contractor Payment Form</b> (Click for form)	<b>ORIGINAL.</b> Completed by <u>honorarium recipient</u> (“Payee Information” & “Substantial Presence Test” & Signature) and <u>department’s payroll representative</u> (“Departmental Information”).
<b>I-94</b>	<b>COPY.</b> I-94 card with visa type or <b>copy</b> of passport with I-94 departure date stamp.
<b>Visa/Passport</b>	<b>COPY.</b> Must be valid (not expired) * <b>J-1 visa holders must also submit a copy of their DS-2019 and letter from the DSO on sponsor’s letterhead authorizing activity at UMD.</b> ** <b>F1 students on OPT must have valid Employment Authorization Document</b>
<b>Taxpayers ID#</b>	<b>COPY.</b> Social Security (SSN) Card or Individuals Taxpayers Identification Number (ITIN) Card, if available.
<b>Agreement Letter</b>	<b>COPY.</b> Must include name, address, SSN or ITIN, Amount of payment, and Date(s) of Service.
<b>Certification of Academic Activity</b> (Click for form)	<b>ORIGINAL.</b> ( <b>ONLY</b> for B-1, B-2, W-B & W-T visa holders)
<b>W8-BEN</b> (Click for form)	<b>ORIGINAL.</b> Parts I and IV for all visa holders. Parts I, II, and IV if a tax treaty applies.
<b>Form 8233</b> (Click for form)	<b>ORIGINAL. Completed by payee &amp; department.</b> Submit only if a tax treaty applies (List of tax treaty countries is included).
<b>W-7 Form</b> (Click for form)	<b>COPY.</b> Submit if visa holder has no Taxpayers ID#. (Should be filed directly with the IRS)
<b>Affidavit of Compliance</b> (Click for form)	<b>ORIGINAL.</b> Submit only if visa holder has no Taxpayers ID# and with W-7, as above.

### VISA CLASSIFICATION EXAMPLES:

<b>B-1</b>	Visitors for business. Does not authorize employment, but allows visitor to be paid honorariums and/or associated expense reimbursements.
<b>B-2</b>	Visitor who intends combine business and pleasure may be issued a B-1/B-2 visa. The visitor’s status will be designated as either B-1 <u>or</u> B-2 on the INS Form I-94 at the time of arrival.
<b>WB</b>	Waiver for Business. (Visa Waiver program established by the Immigration Reform and Control Act of 1986)*
<b>WT</b>	Waiver for Tourism. (Visa Waiver program established by the Immigration Reform and Control Act of 1986)*

\*Individuals in Visa Waiver program are treated in accordance with the rules for B-1/B-2 visa holders. 90 days is the maximum admission period for WB and WT visa holders. Participating countries are: Andorra, Australia, Austria, Belgium, Brunei, Chile, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Iceland, Ireland, Italy, Japan, Latvia, Liechtenstein, Lithuania, Luxembourg, Malta, Monaco, Netherlands, New Zealand, Norway, Portugal, San Marino, Singapore, Slovakia, Slovenia, South Korea, Spain, Sweden, Switzerland, Taiwan\*, United Kingdom.

\* Unless citizens are also a national of Iraq, Iran, Syria, or Sudan.

## **TAX EXEMPTION SECTION**

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Artist/Athlete/Entertainer/Sportsman - Page 2

### **INDEPENDENT CONTRACTOR - Countries Exempt from Federal Income Tax Withholding**

The payees from countries listed below are exempt from Federal Income Tax withholding providing the payee complies with conditions listed. If a country is not listed, then any independent contractor, including artists or athletes or entertainers or sportsmen, who claim residence in that country will have 30% of the fee withheld for federal income taxes.

#### **Countries with No Limits on the Amount of Compensation Paid**

Australia, maximum stay 183 days, Art. 14; Bangladesh, maximum stay 182 days, Art.15, Belgium, maximum stay 182 days, Art. 14(2) (a) (b); Canada, no maximum stay, Art. XIV; China-People's Republic, maximum stay 183 days, Art. 13; Cyprus, maximum stay 182 days, Art. 17; Czech Republic, maximum stay 183 days, Art. 14; Egypt, maximum stay 89 days, Art. 15; Finland, no maximum stay, Art. 14; France, maximum stay 182 days, Art. 14; Germany, claim on tax return, Art. 7; Hungary, maximum stay 183 days, Art. 13; India, maximum stay 89 days, Art. 15; Indonesia, maximum stay 119 days, Art. 15; Israel, maximum stay 182 days, Art. 16; Italy, maximum stay 183 days, Art. 14; Kazakhstan, maximum stay 183 days, Art. 14; Mexico, maximum stay 183 days, Art. 14; Netherlands, no maximum stay, Art. 15; New Zealand, maximum stay 183 days, Art. 14; Newly Independent States, maximum stay 183 days, Art. VI (2); Norway, maximum stay 182 days, Art. 13; Poland, maximum stay 182 days, Art. 15; Portugal, maximum stay 182 days, Art. 15; Romania, maximum stay 182 days, Art. 14; Russian Federation, maximum stay 183 days, Art. 13; Slovak, maximum stay 183 days, Art. 14; Spain, no maximum stay, Art. 15; Sweden, no maximum stays, Art. 14; United Kingdom, maximum stay 183 days, Art. 14.

#### **Countries with a \$3,000 Limit on the Amount of Compensation Paid**

Austria, maximum stay 183 days, Art. X; Denmark, maximum 90 stay days, Art. XI; Korea, maximum stay 182 days, Art. 18; Luxembourg, maximum stay 180 days, Art. XII; Trinidad & Tobago, maximum stay 183 days, Art. 17.

#### **Countries with a \$5,000 Limit on the Amount of Compensation Paid**

Barbados, maximum stay 89 days, Art. 14; Jamaica, maximum stay 89 days, Art. 14, Morocco, maximum stay 182 days, Art. 14.

#### **Country with a \$7,500 Limit on the Amount of Compensation Paid**

Tunisia, maximum stay 183 days, Art. 14. Country with a \$10,000 Limit on the Amount of Compensation Paid  
Greece, maximum stay 183 days, Art. X; Philippines, maximum stay 89 days, Art. 14 Switzerland, maximum stay 183 days, Art X.

## **INDEPENDENT CONTRACTORS Who Are Artists or Athletes or Entertainers or Sportsmen - Countries Exempt from Federal Income Tax Withholding**

The payees from countries listed below are exempt from Federal Income Tax withholding providing the payee complies with conditions listed. If a country is not listed, then any independent contractor, including artists or athletes or entertainers or sportsmen, who claim residence in that country will have 30% of the fee withheld for federal income taxes

### **Countries with No Limits on the Amount of Compensation Paid**

China, People's Republic, no maximum stay, Art. 16; Egypt, maximum stay 89 days, Art. 15; Finland, no maximum stay, Art. 14; Germany, no maximum stay, Art. 14; Iceland, maximum stay 182 days; Art. 18, India, maximum stay 89 days; Art. 15; Indonesia, maximum stay 119 days, Art. 15; Israel, maximum stay 182 days, Art. 16; Italy, maximum stay 183 days, Art. 14; Mexico, maximum stay 183 days, Art. 14; Netherlands, no maximum stay, Art. 15; New Zealand, maximum stay 183 days, Art. 14; Norway, maximum stay 182 days, Art. 13; Portugal, maximum stay 182 days, Art. 15; Romania, maximum stay 182 days, Art. 14; Russian Federation, maximum stay 182 days, Art. 13, Slovak Republic, maximum stay 183 days, Art. 14; Spain, no maximum stay, Art. 15; Sweden, no maximum stay, Art. 14.

### **Countries with a \$3,000 Limit on the Amount of Compensation Paid**

Trinidad & Tobago, maximum stay 183 days, Art. 14.

### **Countries with a \$4,000 Limit on the Amount of Compensation Paid**

Barbados, no maximum stay, Art. 17.

### **Countries with a \$5,000 Limit on the Amount of Compensation Paid**

Jamaica, maximum stay 89 days, Art. 14; Morocco, maximum stay 182 days, Art. 14.

### **Countries with a \$7,500 Limit on the Amount of Compensation Paid**

Tunisia, maximum stay 183 days, Art. 14.

### **Countries with a \$10,000 Limit on the Amount of Compensation Paid**

Australia, maximum stay 183 days, Art. 17; France, maximum stay 182 days, Art.17; Philippines, maximum stay 89 days, Art. 15.

### **Countries with a \$15,000 Limit on the Amount of Compensation Paid**

Bulgaria, no maximum stay, Art. 16; Canada, maximum 182 days, Art. XVI.

### **Countries with a \$20,000 Limit on the Amount of Compensation Paid**

Czech Republic, maximum stay 183 days, Art. 18; Iceland, no maximum stay, Art. 16. Updated 07/01/2009